

SEC COMMENT LETTERS

The Audit Analytics SEC Comment Letter database is an extensive collection of SEC staff reviews and company responses. Our experts have categorized each letter according to an index of 1,500 citations.

With more than 75,000 fully analyzed letters, our database is easily searchable by company, location, industry and market cap. Searches may also be filtered by issues including US GAAP, IFRS and federal securities laws.

Unlike standard search tools our relational database allows users to:

- Find relevant responses to similar SEC comments and focus on key financial reporting disclosure issues.
- Identify and tabulate the frequency of SEC concerns to improve filing reviews through preventive compliance.

WHO BENEFITS

The Audit Analytics online service informs legal and compliance professionals in support of their accounting, advisory and securities law practices.

- Attorneys
- Research Librarians
- Public Accountants
- Analysts
- Regulators
- Controllers

- Research specific audit and disclosure issues tagged by the SEC.
- Rapidly interpret the SEC stance revealed in the chain of correspondence.
- Create league tables of SEC concerns.
- Focus on key financial reporting issues.

AUDIT ANALYTICS IN ACTION

Audit Analytics delivers, via its easy-to-use online interface, a relational database of SEC Comment Letters. Each letter is individually analyzed and categorized for specific audit, regulatory and disclosure issues.

The screenshot displays the Audit Analytics web application interface. At the top, there are navigation tabs for 'SEC Comment Letters', 'Corporate & Legal', 'Risk', 'Post-Recorder', and 'Research'. Below this is a search bar and a 'Filter On' section with various options like 'Company Name', 'Market Cap', and 'Company Location'. A list of search results is shown, including columns for 'Company', 'CR Code', 'Ticker', 'Market', 'Form 10-F Date', 'Letter Date', 'People To', 'People From', 'People Copied', 'Filing Refs', 'Accounting Rule and Accounting Disclosure', 'Filing Refs', 'Filing Refs', 'Letter Date', 'Market Cap', 'Page(s)', and 'Status'. A detailed view of a specific letter is shown on the right, including the 'Letter Instance', 'Company', 'CR Code', 'Ticker', 'Market', 'Form 10-F Date', 'Letter Date', 'People To', 'People From', 'People Copied', 'Filing Refs', 'Accounting Rule and Accounting Disclosure', 'Filing Refs', 'Filing Refs', 'Letter Date', 'Market Cap', 'Page(s)', and 'Status'. The interface also includes a 'Letter Instance' section with a table of 'Letter to SEC' and 'Letter from SEC', and a 'Letter Content' section with a table of 'Letter to SEC' and 'Letter from SEC'.

"If one is looking to perform any kind of risk assessment – whether SOX Section 404 Entity Level, AS 5, or SAS 103 to 109 or other – one cannot do it expertly, comprehensively, or justifiably without access to this data set. Using this data set will save you time, money and anxiety. It is the only data set of its kind in the world."

*Bob Benoit, CPA
Founder, Lord & Benoit, LLP
Section 404 Compliance Consultants
Member, COSO Small Business
Advisory Group
Member, AICPA Peer Review Group*

KEY BENEFITS

Audit Analytics systematically analyzes and categorizes all SEC correspondence with a unique detailed issues taxonomy.

- Support and enhance new and existing services
 - Advise CFOs and Audit Committees on financial reporting issues
 - Provide expert information (Q&As):
 - IFRS
 - Fair Value
 - New and Secondary Registrations
 - Revenue Recognition
 - Equity-based compensation
- Save time and expenses related to engagements
 - Provide audit and Section 404 Entity Level risk assessments
 - Analyze instant peer activity by industry, firm, size, or other variable
- Facilitate regulatory compliance
- Maintain quality control
 - National practice level
 - Industry and accounting issues level
- Train internal staff and client teams
- Evaluate competitive intelligence
- Assess implications of SEC policy

SEC COMMENT LETTERS COVERAGE

Audit Analytics SEC Comment Letters database is comprised of more than 75,000 letters and 1,500 expertly graded taxonomy items covering every type of financial reporting issue.

- Accounting and financial reporting issues
- FAS, IFRS, SOP, SAB, Reg S-K, Reg S-X, EITF
- New and secondary registration issues
- Management discussion and analysis issues
- Internal control, D&O, compensation issues
- Fair value, related party issues, and FCPA

COMPREHENSIVE RESEARCH

Audit Analytics comprehensive research is used daily around the world for market intelligence, due diligence, compliance monitoring and trend analysis. All disclosure issues are individually reviewed and categorized with Audit Analytics proprietary issues taxonomy.

Audit + Compliance

Track and understand customer and competitor activities and trends related to audit, regulatory and disclosure issues. The Audit + Compliance module addresses core informational demands for a variety of research needs including market intelligence, due diligence, compliance monitoring and trend analysis.

Corporate + Legal

Access and research audit and disclosure intelligence on specific SEC and legal actions within Audit Analytics proprietary SEC Comment Letters and Litigation databases. The Corporate + Legal service is a critical tool for enhancing new and existing accounting and securities law work, advisory services and business development.

NEW Other Independent Audit (OIA)

Expanding our view of the national audit market, Audit Analytics now tracks who audits the 4,800+ Broker Dealers. Additionally, our new non-profit data-base is composed of over 40,000 federally funded audited institutions and can be easily broken out for your business intelligence needs.

Peer Reporter

Benchmark and track key audit and compliance issues within defined peer groups on a daily basis. Comprehensive and timely custom reports based on issue type are easily generated with the Peer Reporter application.

Data Feeds

Integrate Audit Analytics data with internal information systems like CRM, compliance and risk management systems. Audit Analytics data feeds are designed for easy development of custom applications and dynamic reports.

Custom Research

Apply Audit Analytics expertise to better understand specific public company disclosure trends and identify new business opportunities. Our analysts and development teams are available to help with custom research projects and expert analysis.

FIND OUT MORE

For complete information about our audit, regulatory and disclosure intelligence, contact us today to schedule a personalized Audit Analytics demonstration.

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